

2001 SUPPLEMENTAL VALUATION SCHEDULE

Revised 4/25/01

VIDEO GAMES		
(Apply the following untrended depreciation to historic cost)		
Year 1	Year 2	Year 3
60%	37%	20%

DVD's, VIDEO TAPES, LASER DISKS, & GAME CARTRIDGES
Value at \$9 per unit

BILLBOARDS & POSTER PANELS	
Type of Sign	Current Replacement Cost Per Lineal Foot
Unlighted	\$130
Externally Lighted	\$163
Internally Lighted	\$312
Above replacement costs include one support structure and one face. Multiple faced signs should be valued to eliminate a support structure for each additional face as follows:	
Type of Sign	Deduction From Replacement Cost
Lighted / Unlighted 12 x 25'	\$1,039
Lighted / Unlighted 14 x 48'	\$2,619
Lighted / Unlighted 20 x 60'	\$4,053
Signs smaller than 12 x 25' use 40% of above deduction.	
DEPRECIATION -- 4% straight line per year based on effective age to 20% of replacement cost.	

TITLE PLANTS	
(Reference PTB 72-14)	
\$2.50 per parcel (as defined)	\$0.15 per recording (as defined)

COMPUTER SOFTWARE
The 1991 Legislature defined computer software and established valuation methods. For the 2001 assessment year, canned software shall be assessed as illustrated in the following examples:
1. Canned software acquired in 2000 shall be valued by 100% of its full acquisition cost.
2. Canned software acquired in 1999 shall be listed at 100% and valued at 50% of its full acquisition cost.
3. All software, canned or custom, purchased prior to 1999 is exempt.
4. Embedded software is taxable and shall be valued as an integral part of the computer system, machinery or equipment in which it is housed, at the established life of the equipment.

WOODEN (Oak) WINE BARRELS AND INNERSTAVES					
(Reference BTA Docket 54989, 2/1/01)					
(Apply the following percent good to the untrended historic cost)					
	Year 1	Year 2	Year 3	Year 4	Year 5 or more
Barrels (Purchased for storage)	55%	25%	15%	8%	5%
Barrels (Purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt
Innerstaves (Purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt